The Federal Communications Commission 445 12th Street, SW Washington, DC 20554

Dear The Federal Communications Commission,

I think that any thought to shift more taxes to residential consumers is short sighted. I for example only have one cell phone now because of all the taxes tacked onto my bill. Any more taxes will help in my decision to get rid of my land line too. I don't cary long distance on it now because of the fees and taxes. I really don't know why people in your position do not look out for the consumer first.

Sincerely, Jsmes Simms 5900 Stonewall Dr. Harison, $\ensuremath{\mathsf{TN}}$

Sincerely,

James Simms 5900 Stonewall Dr. Harrison, Tennessee 37341-4926

cc:

Senator Bill Frist Representative Zach Wamp Senator Lamar Alexander